Dr. A. R. Menon *(Minister for Rural Development):*

(*a*) Yes.

(*b*) No answer is necessary in view of the answer above.

ANTHIKAD KADAVU ROAD—IMPROVEMENTS TO

214. Mr. M. K. Devassy *(Adur):* Will the Government be pleased to state.—

(*a*) whether the Government has received a mass petition from the inhabitants of Anthikad praying for metalling and improving the Anthikad Kadavu Road;

(*b*) whether the Government is aware that the road referred to in that petition is out of repair;

(*c*) if the answer to question (*b*) is in the affirmative, will the Government be pleased to state how long has the said road been out of repair; and

(*d*) whether the Government has taken any action to carry out the prayer contained in the aforesaid petition?

Dr. A. R. Menon *(Minister for Rural Development):*

(*a*) Yes.

(*b*) Yes.

(*c*) For 4 or 5 years.

(*d*) Yes; action is being taken to repair a portion of the road this year.

ALLEGED DEFALCATION IN THE AGRICULTURAL DEPARTMENT—PARTICULARS OF

215. Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Will the Government be pleased to state.—

(*a*) the time taken by the audit staff to examine and report on the alleged defalcation in the Agricultural Department, of which reference was made in question No. 1 of the Budget Session of Karkadagam 1116;

(*b*) the names of auditors of the Local Audit Staff who did the work referred to above; whether they were not the auditors of the Southern Division Local Audit;

(*c*) whether the Agricultural Head Office is not normally under the Northern Division Local Audit Staff for audit purposes;

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(*d*) whether the officers who were alleged to have involved in the defalcation were not working in the Agricultural Head Office when the audit was being conducted?

Dr. A. R. Menon *(Minister for Rural Development)*:

(*a*) Three months.

(*b*) The audit was being conducted by a Superintendent and 2 Auditors and their names are given below.—

Superintendent	Mr. P. Krishnan Nambiar
Auditors	A. V. Parameswara Ayyar
,,	K. Govinda Warrier.

The Superintendent was in charge of the Southern Division Local Audit and the Auditors were working in the Head Office.

(*c*) Yes.

(*d*) Government have not passed orders fixing the responsibility of any officer in this case.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli)*: May I know, Sir, whether there was any particular reason to depute the Audit Superintendent who was working in the Southern Division to an office which was situated in the Northern Division?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts)*: It was I who suggested that Mr. Nambiar may be deputed to work for this particular purpose and I cann't say that there was no reason for it either. This is an office which is under local audit of the Northern Division, whether a particular section of it is under local audit or not; and I wanted the Superintendent of the Southern Division to go and conduct this special audit.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli)*: So, am I to take it that there is no special reason?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts)*: This is the special reason.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli)*: That is not the reason.

Rama Varmha Tampuran *(Comptroller of Finance and Accounts)*: This is the reason.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli)*: May I know, Sir, when was the report about the defalcation in the Agricultural Department first brought to the notice of the Government?

Dr. A. R. Menon *(Minister for Rural Development)*: A few months ago.

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Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Do Government consider that they have taken prompt measures in detecting the real person who is responsible for the alleged defalcation?

Dr. A. R. Menon *(Minister for Rural Development):* There cann't be a more prompt measure than what we have done. Let there be no mistake. Every step that could be taken to hasten this investigation has been taken. But these people have been charged with grave offences and they have to go through various technicalities. The House may rest assured that there is no attempt at all to delay matters.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know whether the officers against whom grave allegations were made were working in the very same office when the audit was conducted?

Dr. A. R. Menon *(Minister for Rural Development):* Yes.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know at what stage is the investigation at present?

Dr. A. R. Menon *(Minister for Rural Development):* Almost completed.

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* The audit is over and the department has given its own remarks on the audit report and the file is being finally scrutinised by me. I hope to submit the final report probably in 4 or 5 days.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know the extent of the embezzlement involved in the alleged defalcation?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* It comes to about Rs. 3,500.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Is it relating to one year or a number of years?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* 4 years.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know, Sir, whether any local audit was conducted during the 4 years to which the defalcation relates?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Not this particular section, the veterinary section.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Am I to take it that the veterinary section was not being audited for the last 4 years?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* No.

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Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Then what was the audit that was conducted?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* The bills and vouchers will come to the head office of the Accounts Department and will be checked there.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Was there not efficiency audit with regard to this department?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* There was an efficiency audit with regard to the Agricultural Department as a whole, but not with regard to this particular section.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know whether the matters relating to the alleged defalcation had not been subjected to efficiency audit or local audit when audit of that Department was conducted during the last 4 years?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* What I said was that there was no local audit so far as that department is concerned. So far as the efficiency audit is concerned, it is not equivalent to local audit.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Am I to take it that there was no control or supervision of accounts with regard to these matters of the Veterinary Department?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* There was control. But unfortunately the irregularities were such that when the vouchers and the bills came they completely tallied. The mistake was merely in making corrections in the invoices before the bill was drawn. Suppose 2 lbs. of a particular drug was purchased. Before the bill was drawn the figure "1" was put before "2" and the amount became 12. The same was done in the invoices also. So between the bill and the invoice there will be absolutely no difference. When the bill and invoice come to the Head Office of the Accounts Department they completely tally.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* So, is there not a sufficient machinery under the Cochin Government to look into these things?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* If you extend the audit office or if you want to create further machinery to look into every small item like this in detail it will be very difficult. Then these officers may commit mistakes. Then there must be another machinery to check them. There is a departmental head who draws these bills and there are many items that are not covered by local audit in the State. This is not the

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only one. A great deal of trust and confidence has to be placed upon the officers. It is just like the Police Department and the crimes. It is open to a thief to say that because the Police Department is there it is open to him to commit theft and it is for the Police Department to find out the crime. It will be tantamount to that.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* May I know, Sir, who first made the report of this defalcation?

Dr. A. R. Menon *(Minister for Rural Development):* We received an anonymous petition and some enquiry was made, and when we found out that there was some basis for it, the Personal Assistant was directed to investigate. He took nearly 1½ months and the report was submitted. Then the remarks of the department on the report was taken. Then we found that it was necessary that these things should be got done by the Finance Department itself. Therefore, Government directed the Finance Department to appoint a special staff to go through this. It involves 4 years' accounts, 1111, 1112, 1113 and 1114, and it is a laborious work. Not only these accounts but the accounts kept in the branch offices have to be compared to see whether these things were taken. That was the reason for the delay.

Mr. K. R. Viswambharan *(Ezhuvas-Talappalli):* Do Government think that the audit and fixing the responsibility upon particular officers who are charged with defalcation have been conducted as speedily as possible?

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* Yes. It has been done as speedily as possible and after that only a minimum number of days has been allowed to the department and to my office to go through the report.

Dr. A. R. Menon *(Minister for Rural Development):* As a matter of fact, the department requested for additional time and even that was not granted.

Mr. C. R. Iyyunni *(Trichur-South):* May I know the period to which the defalcation refers?

Dr. A. R. Menon *(Minister for Rural Development):* 1111, 1112, 1113 and 1114.

Rama Varmha Tampuran *(Comptroller of Finance and Accounts):* It is 1110, 1111, 1112 and 1113.

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